

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL MEMORANDUM**

**SB 2266 – HB 2206**

March 26, 2014

**SUMMARY OF ORIGINAL BILL:** Requires the Air Pollution Control Board to mandate that the Department of Environment and Conservation (TDEC) conduct an on-site inspection of any incinerator where crematory services of non-human remains are to be performed.

**FISCAL IMPACT OF ORIGINAL BILL:**

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (014952):** Deletes all language after the enacting clause. Requires crematory operators to provide a written receipt to any person who delivers animal remains for cremation. Such receipt shall include the name of the animal, the date and time of delivery, the name of the person delivering the remains and the name of the person receiving the remains. When returning the cremated remains, a similar written receipt must be provided. Failure to provide the required receipt will be punishable as a Class E felony and a fine of no less than \$500. Licensed veterinarians would be exempt from the requirements of the bill as amended.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Increase State Expenditures - \$6,300/Incarceration\***

Assumptions for the bill as amended:

- The proposed legislation will result in one Class E felony admission every ten years for failure to provide a receipt at delivery; and one Class E felony admission every ten years for failure to provide a receipt at pickup.
- According to the U.S. Census Bureau, population growth in Tennessee has been 1.12 percent per year for the past 10 years, yielding a projected compound population growth of 11.78 percent over the next 10 years. Population growth will not affect the fiscal impact of this legislation.
- The average time served for a Class E felony is 1.31 years.

- A recidivism discount of 42.52 percent applies, but due to the low number of admissions added by this legislation, the recidivism discount does not impact the incarceration cost for the proposed legislation.
- According to the Department of Correction (DOC), the average operating cost per offender per day for calendar year 2014 is \$66.29.
- The maximum cost in the tenth year, as required by Tenn. Code Ann. § 9-4-210, is based on two offenders every ten years serving 1.31 years (478.48 days) for a total of \$6,344  $[(\$66.29 \times 478.48 \text{ days})/10] \times 2$ .
- Due to the low number of convictions the bill would result in, it is assumed that the courts, district attorneys, and public defenders can accommodate any impact to their caseloads within existing resources.
- Any increase in state or local government revenue related to fines levied is estimated to be not significant.

*\*Tennessee Code Annotated, Section 9-4-210, requires that: For any law enacted after July 1, 1986, which results in a net increase in periods of imprisonment in state facilities, there shall be appropriated from recurring revenues the estimated operating cost of such law. The amount appropriated from recurring revenues shall be based upon the highest cost of the next 10 years.*

## **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.



Lucian D. Geise, Executive Director

/cce